Secretary of State

Jason M. Gant

State Capitol | 500 East Capitol Avenue | Pierre, South Dakota 57501 | sdsos@state.sd.us | sdsos.gov

December 8, 2011

Eric Hortness
Dakota State University
830 N Washington
Madison, SD 57042

Dear Mr. Hortness:

Our office is in receipt of your raffle request. The date of the filings is December 8, 2011. You may begin selling tickets 30 days after the filings, which would be January 8, 2012.

If there is any other way in which our office could assist you, please feel free to contact me at (605) 773-3537 or email me at Judy.Larson@state.sd.us. Thank you.

Sincerely,

Judy A. Larson

Judy A. Larson
Executive Assistant

Administration
Tel: (605) 773-3537
Fax: (605) 773-6580

Corporations
Tel: (605) 773-4845
Fax: (605) 773-4550

Uniform Commercial Code
Tel: (605) 773-4422
Fax: (605) 773-4550

RECEIVED
DEC 0 8 2011
S.D. SEC. OF STATE

December 6, 2011

The Honorable Jason M. Gant
Secretary of State
State Capitol
500 East Capitol Avenue
Pierre, SD 57501

Dear Secretary Gant,

I am writing to give written notice of a raffle to benefit the Dakota State University Athletic Department per SDCL 22-25-25 (6). The DSU Athletic Department will be conducting a raffle for a trip to attend the NCAA March Madness first two rounds in Omaha, NE on March 16 & 18. The package includes the following:

- Two tickets to both days of the tournament
- Two nights of hotel in the Omaha area

The drawing will take place during the Association of Independent Institutions Men's Championship game at the DSU Memorial Fieldhouse in Madison, SD on February 26, 2011. The $20 tickets will be sold primarily to Madison area residents, although there will be some sold to fans that attend the A.I.I. tournament as well. Ticket sales will start immediately after the 30 day waiting period per SDCL 22-25-25 (6).

Please find enclosed our statement of legal and exempt status as a nonprofit 501 (c)(3) organization.

Sincerely,

Eric Hortness
Assistant Athletic Development Officer
Dakota State University

CC: Gene Wockenfuss
Athletic Director
Dakota State University

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101
Department of the Treasury

District Director
Internal Revenue Service

Date: May 30, 1973

In reply refer to: StP:EO:73-552 GMO:jj

Dakota State Scholarship, Inc.
Dakota State College
Madison, South Dakota 57042

Accounting Period Ending: June 30
Purpose: Charitable

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than $5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

R. C. Voskuil

R. C. Voskuil
District Director

Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201

In reply refer to: 29023013
Sep. 06, 1989 LTR 2082C
23-7299995 0000 00 000
05270

DAKOTA STATE UNIVERSITY FOUNDATION
% GREG REDLIN
830 N WASHINGTON
MADISON SD 57042

Employer Identification Number: 23-7299995

Dear Taxpayer:

This is in reply to your correspondence of Aug. 03, 1989.

We have changed your name as you requested. The number shown above is valid for you to use on all tax documents.

If our mailing labels have already been printed, the label you received on your tax package may still reflect your former name. If this happens, please correct your name on the label when you file your return.

If you have any questions, you may write us at the address on this letter. If you write, please return this letter with your reply; the copy is for your records. When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information.

Thank you for your cooperation.

Sincerely yours,

Kathryn Moon

Kathryn Moon
Chief, Correspondence Section

Enclosure:
Copy of this letter